

CERTIFICATE

2021

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

Whitewater River Consolidated Fire District

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

as the maximum expenditures for the various funds for the year 2021; and

(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

Table of Contents:		Page No.	2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General 19-3610	0	6	186,485	155,177	5.097
Debt Service	10-113				
Non-Budgeted Funds		7			
Totals		XXXXXXXXXXXXX	186,485	155,177	5.097
Budget Summary		8	Resolution required? Vote publication required?		No
Neighborhood Revitalization Rebate					

Assisted by:
GBN, P.A.

Address:
12001 E. 13th St. North
Wichita, KS 67206

Email:
emever@cpa.kscoxmail.com

Final Assessed Valuation:	County Clerk's Use Only
Butler County	18,384,123
Harvey County	12,059,076
0	
0	
0	
Total Assessed Valuation	30,443,709
	November 1, 2020 Valuation

Attest: November 12,

Optum Staffed
County Clerk



Donna R. Rasmussen
Ally Patterson
Jeffery Zinner
Daleen Wicks
Janis
Governing Body

CPA Summary

Rec'd Clerk's Office

AUG 21 2020

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 150,969
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 150,969

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+	538,355	
5. Increase in personal property for 2020:			
5a. Personal property 2020	+	989,593	
5b. Personal property 2019	-	1,232,975	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:		74,433	
7. Total valuation adjustment (sum of 4, 5c, 6)		612,788	
8. Total estimated valuation July, 1, 2020		30,432,470	
9. Total valuation less valuation adjustment (8 minus 7)		29,819,682	
10. Factor for increase (7 divided by 9)		0.02055	
11. Amount of increase (10 times 3)	+	\$ 3,102	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 154,071	
13. Debt service levy in this 2021 budget		0	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		154,071	
15. Consumer Price Index for all urban consumers for calendar year 2019		0.018	
16. Consumer Price Index adjustment (3 times 15)		\$ 2,717	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 156,788	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Whitewater River Consolidated Fire District
Butler County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2020 Funds	Budgeted	Tax Levy Amount in 2020 Budget	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		150,969	13,439	258	310	822	138
Debt Service		0	0	0	0	0	0
		0	0	0	0	0	0
		0	0	0	0	0	0
Total		150,969	13,439	258	310	822	138

County Treas Motor Vehicle Estimate

13,439

County Treas Recreational Vehicle Estimate

258

County Treas 16/20M Vehicle Estimate

310

County Treas Commercial Vehicle Tax Estimate

822

County Treas Watercraft Tax Estimate

138

MVT Factor 0.08902

RVT Factor 0.00171

16/20M Factor 0.00205

Comm Veh Factor 0.00544

Watercraft Factor 0.00091

2021

Whitewater River Consolidated Fire District
Butler County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Equipment Reserve	67,970	-	-	K.S.A. 19-3612c
Totals		67,970	0	0	
Adjustments*					
Adjusted Totals		67,970	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Whitewater River Consolidated Fire District
Butler County

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
				Total	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	40,235	30,743	13,111
Receipts:			
Ad Valorem Tax	143,767	150,969	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,000	2,000	2,000
Motor Vehicle Tax	14,486	14,113	13,439
Recreational Vehicle Tax	282	299	258
16/20M Vehicle Tax	339	329	310
Commercial Vehicle Tax	310	704	822
Watercraft Tax	63	145	138
LAVTR		0	0
Reimbursements/other	3,676	1,000	1,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,445	1,500	4,500
Neighborhood Revitalization Rebate			0
Miscellaneous	192	250	250
Does misc. exceed 10% of Total Receipts			
Total Receipts	169,560	171,309	22,717
Resources Available:	209,795	202,052	35,828
Expenditures:			
Vehicle Maintenance	4,819	3,500	4,000
Property Maintenance	4,125	2,000	2,000
Fuel	2,630	5,000	5,000
Utilities	5,892	9,800	9,800
Communications	2,007	5,000	5,000
Equipment Insurance	7,283	9,000	9,000
Property Insurance	57	1,500	1,500
Volunteer Insurance	1,728	4,000	4,000
Fire Supplies	1,564	3,000	3,000
Medical Supplies	148	900	900
Training	609	1,000	1,000
Legal Counsel	0	500	1,000
Accounting Services	0	4,000	4,000
Capital Outlay	35,622	91,241	84,785
Personnel Services	38,373	37,000	40,500
Office Supplies	2,129	2,000	2,000
Volunteer Benefits	4,096	4,500	4,000
Fire Gear Replacement	0	5,000	5,000
Transfer to Equipment Reserve Fund	67,970	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	179,052	188,941	186,485
Unencumbered Cash Balance Dec 31	30,743	13,111	xxxxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	182,801	188,941	186,485
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	186,485
		Tax Required	150,657
Delinquent Comp Rate:	3.0%		4,520
Amount of 2020 Ad Valorem Tax			155,177

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2021

The governing body of
Whitewater River Consolidated Fire District
Butler County

will meet on August 17, 2020 at 8:00 P.M. at Fire District Building, 206 S. Main, Whitewater, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 206 S. Main, Whitewater, Kansas and will be available at this hearing.

SUPPORTING COUNTIES
Butler County (home county) Harvey County

BUDGET SUMMARY
Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	179,052	5.152	188,941	5.099	186,485	155,177	5.099
Debt Service							
Non-Budgeted Funds	404						
Totals	179,456	5.152	188,941	5.099	186,485	155,177	5.099
Less: Transfers	67,970		0		0		
Net Expenditures	111,486		188,941		186,485		
Total Tax Levied	144,768		150,969		xxxxxxxxxxxxxxxx		
Assessed Valuation:	28,097,843		29,608,822		30,432,470		

Outstanding Indebtedness,

Jan 1,	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Sue Archer
Treasurer

Page No. 8

Whitewater River Consolidated Fire District, Whitewater, Kansas
Summary of Significant Forecast Assumptions
For the Years Ending December 31, 2020 and 2021

This financial forecast presents, to the best of management's knowledge and belief, the Whitewater River Consolidated Fire District, Whitewater, Kansas, (the Fire District), expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgment as of July 17, 2020 the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration – Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2020

Forecasted results for the year ending December 31, 2020 were calculated by utilizing the adopted 2020 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 100%.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 motor vehicle tax, commercial tax and watercraft tax in tax levying funds were based on estimates provided by Butler and Harvey counties during preparation of the 2020 budget.

Forecasted Results for the year Ending December 31, 2021

Forecasted results for the year ending December 31, 2021, were based upon the forecasted results of operations for the year ending December 31, 2020. With the exception of the items listed below, receipts and expense amounts from 2020 were used for 2021.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by Butler and Harvey counties and the amount calculated is in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 motor vehicle tax, commercial tax and watercraft tax in tax levying funds were based on estimates provided by Butler and Harvey counties for preparation of the 2021 budget.

Expenditures

Expenditures for the General Fund were based upon requests by the Fire District Fire Chief and approved by the Fire District Board of Trustees.

(Published in The Butler County Times-Gazette August 4, 2020.)

NOTICE OF BUDGET HEARING

The governing body of
Whitewater River Consolidated Fire District
Butler County
will meet on August 17, 2020 at 8:00 P.M. at Fire District Building, 206 S. Main, Whitewater, Kansas for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is available at 206 S. Main, Whitewater, Kansas and will be available at this hearing.

SUPPORTING COUNTIES
Butler County (home county) Harvey County

BUDGET SUMMARY
Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits
of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	179,052	5.152	188,941	5.099	186,485	155,177	5.099
Debt Service							
Non-Budgeted Funds	404						
Totals	179,456	5.152	188,941	5.099	186,485	155,177	5.099
Less: Transfers	67,970		0		0		
Net Expenditures	111,486		188,941		186,485		
Total Tax Levied	144,768		150,969		XXXXXXXXXXXXXXXXXX		
Assessed Valuation:	28,097,843		29,608,822		30,432,470		

Outstanding Indebtedness,

Jan 1,	2018
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pur. Princ.	0
Total	0

2019
0
0
0
0
0

2020
0
0
0
0
0

*Tax rates are expressed in mills.

Sue Archer
Treasurer